THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.10605 OF 2006

Date: 30-05-2006

Between:

M/s AVT Natural Products Limited …Petitioner

And

The Commercial Tax Officer and another …Respondents

THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.10605 OF 2006

O R D E R *(Per the Hon'ble Sri Justice L.Narasimha Reddy):*

Petitioner is a dealer in flowers. For the assessment years 2002-3003 and 2003-2004, the first respondent passed orders of assessment holding that the petitioner is due to pay a sum of Rs.14,15,944/- towards the balance of commercial tax. The petitioner preferred an appeal before the second respondent and the same was dismissed. Thereupon, the petitioner availed the remedy of second appeal before the Sales Tax Appellate Tribunal. The petitioner seeks stay of enforcement of the orders of assessment, pending disposal of the second appeal.

Heard learned counsel for the petitioner and learned Special Government Pleader for Commercial Taxes.

The petitioner had availed the statutory remedy of second appeal before the Sales Tax Appellate Tribunal. If he is required to pay the entire amount, demanded under the orders of assessment, nothing remains to be decided in the appeal. The interest of the State and the petitioner can be protected by directing the petitioner to pay half of the disputed tax.

Hence, the writ petition is disposed of directing that the orders of assessment passed against the petitioner for the assessment years 2002-2003 and 2003-2004 shall remain stayed on condition that the petitioner deposits half of the disputed tax, within a period of four weeks from today. If any, amounts are paid by the petitioner so far towards the said assessment years, the same shall be taken into account. There shall be no order as to costs.

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(L. NARASIMHA REDDY,J)

Dated 30th May, 2006

(D.APPA RAO,J)

vrn/kvni